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	Initials	Date
Prepared by:	Staff	1-Jul-15
Reviewed by:	Partner	1-Jul-15

Financial Statements Disclosures Checklist

	Statutory Reference	Completed Yes/No/NA	Initials	Date
DIRECTORS & OTHER INFORMATION				
<i>Ensure the following are disclosed</i>				
- Directors	Best practice S.326 CA 2014		Staff	1 Jul 15
- Company Secretary			Staff	1 Jul 15
- Bankers			Staff	1 Jul 15
- Solicitors			Staff	1 Jul 15
- Auditors			Staff	1 Jul 15
- Registered Office Address			Staff	1 Jul 15
DIRECTORS REPORT DISCLOSURES				
<i>Overall Structure of the Directors Report</i>				
- General Matters	S.325 CA 2014			
- Business Review	S.326 CA 2014		Staff	1 Jul 15
- Statement on relevant audit information as specified	S.327 CA 2014		Staff	1 Jul 15
- <i>General Matters</i>	S.330 CA 2014		Staff	1 Jul 15
- Name of persons who were directors during the financial year (This is only required for periods commencing on or after 1st of June 2015)	S.326 CA 2014		Staff	1 Jul 15
- Principal activities of the company	S.326.1.a CA 2014		Staff	1 Jul 15
- Statement of measures taken to ensure compliance with requirements of keeping accounting records and where those records are kept	S.326.1.b CA 2014		Staff	1 Jul 15
- Where relevant any important events affecting the company which have occurred since the year end	S.326.1.c CA 2014		Staff	1 Jul 15
- An indication of activities, if any, in the field of research and development	S.326.2.a CA 2014		Staff	1 Jul 15
- An indication of the existence of branches of the company outside the state and the country in which they are located	S.326.2.b CA 2014		Staff	1 Jul 15
- Political donations made in accordance with Electoral Act 1997 as updated by Electoral Amendment Political Funding Act 2012	S.326.2.c CA 2014		Staff	1 Jul 15
- Where material for an assessment of the companies financial position the use of financial instruments discuss financial risk management objectives and policies including price risk, credit risk, liquidity risk and cashflow risk	S.326.2.d CA 2014		Staff	1 Jul 15
<i>Directors Report: Business Review</i>				
- Fair review of the company including development and performance of the business and the asset, liability and financial position of the company at the end of the year	S.326.3 CA 2014		Staff	1 Jul 15
- A review of indication likely future developments in the business of the company	S.327 CA 2014		Staff	1 Jul 15
- Description of the principal risks and uncertainties	S.327.1 & S.327.2 CA 2014		Staff	1 Jul 15
<i>Directors Report: Statement on Relevant Audit Information</i>				
- Every person who was a director at the time of approval of the audit report that as far as they are aware, there is no relevant audit information of which the statutory auditors are unaware and the director has taken all steps necessary to make himself aware of any relevant audit information by making enquiries and taken any other steps.(This requirement only arises for periods commencing after 1st of June 2015)	S.327.5 CA 2014		Staff	1 Jul 15
<i>Other</i>				
- Independent auditors willingness to continue in office	S.330 CA 2014		Staff	1 Jul 15
** <i>Common Error: No requirement to make reference to Health & Safety Acts</i>	S.383 CA 2014		Staff	1 Jul 15
DIRECTORS' RESPONSIBILITIES STATEMENT				
- Presented in accordance with Appendix 9 FRC Bulletin 1(l) updated for Companies Act 2014	Health & Welfare Act 2005		Staff	1 Jul 15
- No reference to going concern (3rd Bullet Point as per Appendix 9 FRC Bulletin 1(l)) if the directors have made a separate statement in relation to going concern in the financial statements	FRC Bulletin 1(l)		Staff	1 Jul 15
- References to Co Act 2014 & the European Communities (Companies: Group Accounts) Regulations 1992 (in case of Group Acs)	FRC Bulletin 1(l)		Staff	1 Jul 15
AUDITORS REPORT				
- Ensure that the audit report is correctly addressed to the members of the company or other addressee as appropriate.	CA 2014		Staff	1 Jul 15
- Presented in accordance with Appendix 1 (unqualified opinion)/Appendix 4/5/6/7/8 (modified & qualified opinions) FRC Bulletin 1(l) updated for Companies Acts 2014	FRC Bulletin 1(l)		Staff	1 Jul 15
- Basic Structure of Audit Report	S.336.6 CA 2014		Staff	1 Jul 15
- Introduction identifying the entity financial statements that are subject to audit and the financial reporting framework that has been applied	S.336 CA 2014		Staff	1 Jul 15
- Description of the scope of the audit identifying the auditing standards in accordance with which the audit has been performed	S.336.2.a CA 2014		Staff	1 Jul 15
- Auditors opinion in relation to the financial statements giving a true and fair view of balance sheet position, profit or loss for the year	S.336.2.b CA 2014		Staff	1 Jul 15
- Auditors opinion in relation to the financial statements being prepared in accordance with relevant financial reporting framework	S.336.3.a CA 2014		Staff	1 Jul 15
- Statement as to whether the auditor obtained all the information and explanations they considered necessary, whether the accounting records of the company were sufficient to permit the financial statements be readily and properly audited and whether the balance sheet and profit and loss are in agreement with the accounting records and returns	S.336.3.b CA 2014		Staff	1 Jul 15
- Statement as to whether the information given in the directors report is consistent with the statutory financial statements	S.336.4 CA 2014		Staff	1 Jul 15
- If any of the requirements under S.305 to S.312 of CA 2014 are not complied with in the disclosures in the financial statements in relation to Directors Remuneration and Transactions a statement giving the required particulars	S.336.5 CA 2014		Staff	1 Jul 15
<i>Other issues to address</i>				
- Ensure that the audit report is correctly addressed to the members of the company or other addressee as appropriate.	S.336.8 CA 2014		Staff	1 Jul 15

	References to Co Act 2014	CA 2014		Staff	1 Jul 15
	If using the Bannerman Paragraph ensure that the reference is to S.391 of the Companies Act 2014 rather Section 193 of the Companies Act 1990	CA 2014		Staff	1 Jul 15
	Include ES PASE wording in Basis of opinion paragraph in relation to APB Ethical Standard-Provisions Available to Small Entities if the provisions are being availed of.	ES PASE		Staff	1 Jul 15
	Ensure that the report is signed off by the Firm with references to the firm being a member of the relevant Institute and that the firm is a Registered Auditor	S.337 CA 2014		Staff	1 Jul 15
-	Omit paragraph in Basis of opinion in relation to APB Ethical Standard-Provisions Available to Small Entities if this is a large or medium sized entity	ES PASE		Staff	1 Jul 15
-	Ensure that the report is signed off by the Firm with references to the firm being a member of the relevant Institute and that the firm is a Registered Auditor	Institute Regulations		Staff	1 Jul 15
**	All references to Auditing Standards should be to the International Auditing Standards (UK and Irl) and all references to Auditing Practices Board (APB) and Accounting Standards Board (ASB) should now refer to Financial Reporting Council or FRC with the exception of APB reference in relation to ethical standards in the auditors report "Respective Responsibilities" paragraph	ISAs		Staff	1 Jul 15
INCOME & EXPENDITURE					
-	Format presented in accordance with Schedule 3 Part II Section B S.10 of the CA 2014 P&L Formats 1 - 4	CA 2014		Staff	1 Jul 15
-	If no STRGL ensure fact stated that no other gains than as reported were incurred and therefore no STRGL was required	FRS 3(57)		Staff	1 Jul 15
	Disclose origin of turnover (ie Continued operations/Discontinued etc) and make statement to that effect if all continued	FRS 3(14) (20)(39)			
-	NOTE: FRS 3 retained profit brought forward and carried forward should not be disclosed on the face of the P & L	FRS 3		Staff	1 Jul 15
-	If there is any additional information supplementing the information contained in the profit and loss account additional notes to the financial statements should be included	Sch 3 Part IV S.62 CA 2014		Staff	1 Jul 15
STRGL (if applicable)					
	Disclose the following if applicable:	FRS 3			
-	Profit/Loss for financial year as per profit and loss account.	FRS 3		Staff	1 Jul 15
-	Unrealised surplus/(deficit) on revaluation of properties	FRS 3		Staff	1 Jul 15
-	Unrealised gain/(loss) on investments	FRS 3		Staff	1 Jul 15
-	Prior year adjustment	FRS 3		Staff	1 Jul 15
BALANCE SHEET					
-	Format presented in accordance with Schedule 3 Part II Section B S.10 of the CA 2014 BS Formats 1 -2	CA 2014		Staff	1 Jul 15
CASHFLOW STATEMENT (Only if FRS 1 Exemption is not being availed of)					
-	Ensure Cashflow Statement has been presented in accordance with FRS 1			Staff	1 Jul 15
-	Ensure the following notes accompany the Statement	FRS 1		Staff	1 Jul 15
-	a) Reconciliation of Operating Profit to Cash Note to include	FRS 1		Staff	1 Jul 15
-	-Operating profit for period (agreed to P & L)	FRS 1		Staff	1 Jul 15
-	-Depreciation (agreed to fixed assets note)	FRS 1		Staff	1 Jul 15
-	Amortisation of capital grants (agreed to capital grants note)	FRS 1		Staff	1 Jul 15
-	-Profit/(loss) on sale of fixed assets	FRS 1		Staff	1 Jul 15
-	-Increase/decrease in Stock, Debtors and Creditors to notes in the financial statements	FRS 1		Staff	1 Jul 15
-	b) Analysis of Balances of Cash and Cash Equivalents	FRS 1		Staff	1 Jul 15
-	c) Analysis of changes in net funds/debt	FRS 1		Staff	1 Jul 15
NOTES					
ACCOUNTING POLICIES					
	Ensure there is an accounting policy for at minimum the following if applicable				
-	Basis of Preparation in accordance with FRS & Companies Act 2014 Sch 3 S.12 to S.17	CA 2014		Staff	1 Jul 15
-	Cashflow Statement (Only in cases where a Cash Flow has not been included and the FRS 1 exemption has been availed of)	FRS 1		Staff	1 Jul 15
-	Consolidation Exemption (if applicable)	S.297 CA 2014		Staff	1 Jul 15
-	Turnover	FRS 18		Staff	1 Jul 15
-	Intangible Fixed Assets & Goodwill & Amortisation, including paragraph regarding impairment policy (if applicable). All intangible assets other than goodwill may be included at cost	Sch 3 Part III S.24, S.34 CA 2014/FRS 10		Staff	1 Jul 15
-	All Fixed Assets recognised at its purchase price or production cost	Sch 3 Part III S.20 CA 2014		Staff	1 Jul 15
-	Tangible Fixed Assets & Depreciation, including paragraph regarding impairment policy (if applicable)	FRS 15/ FRS 11		Staff	1 Jul 15
-	Investment Properties and their treatment and valuation	SSAP 19		Staff	1 Jul 15
-	Financial Fixed Assets (including Investments in subsidiaries)	Sch 3 S.22 CA 2014 / FRS 25		Staff	1 Jul 15
-	All current assets should be included at either its purchase price or production cost with the asset being disclosed at the lower of cost and net realisable value	Sch 3 S.25 & S.26 CA 2014		Staff	1 Jul 15
-	Stocks and WIP (include detail regarding how both Cost and NRV are established) with stocks valued on a FIFO or average cost basis	Sch 3 S.25, S.26 & S.30 CA 2014/SSAP 9		Staff	1 Jul 15
-	Currencies (If applicable)	SSAP 20		Staff	1 Jul 15
-	Leased Assets and Hire Purchase Agreements	SSAP 21		Staff	1 Jul 15
-	Taxation (including deferred taxation in applicable)	FRS 16 & FRS 19			
	Government Grants	SSAP 4			
	Pensions	FRS 17			
	Interest Receivable	Sch 3 S.63 CA 2014			
-	Capital Instruments	FRS 25		Staff	1 Jul 15
-	Dividends	Sch 3 S.55 CA 2014		Staff	1 Jul 15
-	Provision for Liabilities	FRS 12		Staff	1 Jul 15
-	Research & Development	Sch 3 Part III S.23 CA 2014/SSAP 13		Staff	1 Jul 15
-	If there is a departure from standard accounting principles as set out in the Companies Act 2014 or the FRSs or SSAPs a note setting out the particulars of the departure, the reasons for it and its effect on the financial statements	Sch 3 S.18 CA 2014		Staff	1 Jul 15
Going Concern					
	Ensure explanatory paragraph is included where applicable in accordance with Going Concern Checklist A9.1	FRS 18		Staff	1 Jul 15
Turnover					

Classes of turnover and the markets where the turnover is being sold to should be disclosed in a Turnover note (where there is more than one class/market)	Sch 3 Part IV S.65 CA 2014			
Ensure disclosure appropriate split of turnover if accumulated in different jurisdictions				
Interest Payable			Staff	1 Jul 15
Disclose interest payable & similar charges by way of note	Sch 3 Part IV S.63.a CA 2014			
The aggregate finance charges allocated for the period in respect of finance leases* should be disclosed.	S 53 SSAP 21			
Investment Income			Staff	1 Jul 15
The amount of income from listed and unlisted investment to be disclosed separately	Sch 3 Part IV S.63.b CA 2014			
The aggregate finance charges allocated for the period in respect of finance leases* should be disclosed.	S 53 SSAP 21		Staff	1 Jul 15
Profit & Loss Supplemental Information			Staff	1 Jul 15
Details of prior period adjustments	Sch 3 Part IV S.66.1 CA 2014		Staff	1 Jul 15
Details of Exceptional Items	Sch 3 Part IV S.66.3 CA 2014		Staff	1 Jul 15
Profit Before Tax Note (after charging) the following to be disclosed			Staff	1 Jul 15
-Depreciation	FRS 15			
-Auditor's remuneration and non audit remuneration disclosure NOT required	S.322 CA 2014		Staff	1 Jul 15
-Impairment of assets	FRS 10		Staff	1 Jul 15
-Amortisation of goodwill/capital grants	S 53 FRS 10			
-Rental payments under operating leases (disclosed separately between hire of plant & machinery and other such leases)	S 55 SSAP 21		Staff	1 Jul 15
-Research & Development	Sch 3 Part IV S.66.4 CA 2014			
Staff Numbers & Costs			Staff	1 Jul 15
Disclose average no's of employees (by department if appropriate) based on the calculation on a monthly basis as set out in S.317.6	S.317 CA 2014		Staff	1 Jul 15
Split of wages between wages, social welfare costs, other retirement benefit costs so incurred and other compensation costs	S.317 CA 2014		Staff	1 Jul 15
Related Parties -Directors Remuneration/Transactions				
Directors remuneration to be disclosed analysed between (a) services as directors, (b) services other than as directors, (c) pension contributions.	S.305 to S.312 CA 2014		Staff	1 Jul 15
The aggregate amounts of the emoluments of, and compensation in respect of loss of office to, directors and compensation in respect of loss of office to past-directors.	FRS 8 / S.305.1 CA 2014		Staff	1 Jul 15
Ensure reconciliation is included for any director loans including the opening balance, repayments to directors, advances to directors and closing balance. Also disclose maximum amount outstanding on Directors loans during period along with an indication of the interest rate and the arrangements other main conditions	S.305.2 CA 2014		Staff	1 Jul 15
Ensure all other transactions with Directors are disclosed including loans, quasi loans and credit transactions e.g. rents company pays to Director	S.307.3 CA 2014		Staff	1 Jul 15
Disclose any personal guarantees given by the Directors in respect of Bank Loans/Creditor balances and any other guarantees given by the Company	FRS 8/ S.307 CA 2014		Staff	1 Jul 15
Include transactions with connected persons as defined by S.220 of CA 2014 in the transactions detailed above (Disclosures under S.305.1.b in relation to connected persons under S.220 is only effective for periods commencing on or after 1st of June 2015	S.307 CA 2014			
Shadow directors and de-factor directors transactions should be disclosed in the same way as appointed and registered directors	S.306.1 & S.307.3 CA 2014		Staff	1 Jul 15
Disclose other arrangements and transactions with directors in which they have a material interest	S.308 CA 2014		Staff	1 Jul 15
Taxation Note	S.309 CA 2014			
The basis on which the charge for corporation tax, income tax and other taxation on profits (whether payable in or outside the State) is computed to be stated.	Sch 3 Part IV S.64.1 CA 2014		Staff	1 Jul 15
Particulars to be given of any special circumstances which affect liability in respect of taxation on profits, income or capital gains for the financial year concerned or liability in respect of taxation of profits, income or capital gains for succeeding financial years.	Sch 3 Part IV S.64.2 CA 2014		Staff	1 Jul 15
The amount of the charge for corporation tax, income tax and other taxation on profits or capital gains, so far as charged to revenue, including taxation payable outside the State on profits (distinguishing where practicable between corporation tax and other taxation) shall be stated.	Sch 3 Part IV S.64.3 CA 2014			
Ensure reconciliation of differences between tax charge for the year and the tax that arises on multiplying the profit by the standard rate of tax is disclosed	FRS 19(64)(a) & Appendix 2			
Ensure deferred tax and under/(over) provision for tax has been disclosed correctly	Sch 3 Part IV S.64.1 CA 2014 FRS 19 (60-62)		Staff	1 Jul 15
Note of Historical Cost Profits and Losses (if applicable)			Staff	1 Jul 15
Agree reported profit on ordinary activities before taxation to the profit and loss account.	Sch 3 Part III S.35 & S.36 CA 2014		Staff	1 Jul 15
Agree realisation of revaluation gains or losses of previous years, difference between historical cost depreciation charge and depreciation on revaluation amount to movement on reserves notes.	Sch 3 Part III S.35 & S.36 CA 2014		Staff	1 Jul 15
Fixed Asset Note			Staff	1 Jul 15
Balances brought forward, additions, depreciation charge, disposals, add back of depreciation and closing balances to be disclosed for each class of Fixed asset showing prior year comparative movements also.	Sch 3 Part IV S.48 CA 2014/ S 100 FRS 15			1 Jul 15
Ensure balances held in respect of finance leases and the related depreciation are disclosed separately if required	S 49/50 FRS 17		Staff	1 Jul 15
<i>If appropriate, ensure the relevant fixed asset revaluation disclosures are included as follows:</i>			Staff	1 Jul 15
The years (so far as they are known to the directors) in which the assets were valued and the values, and	Sch 3 Part III S.34.2,S.37 S.49 and S.51 CA 2014/ S 74 FRS 15			
In the case of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (in either case) the bases of valuation used.	Sch 3 Part III S.40 CA 2014/ S 74 FRS 15		Staff	1 Jul 15
Financial Fixed Assets/Investments			Staff	1 Jul 15
All material financial fixed assets to be disclosed separately with movements in prior year comparatives also being disclosed				

	Disclose details of investment property where included at fair value	Sch 3 Part III S.34.3, S34.4 & S.42.2 & S.43 & Sch 3 Part IV S.54 CA 2014		Staff	1 Jul 15
	Disclose information on related undertakings where at the end of the financial year the entity has a subsidiary or holds an interest equal to 20% or more of the all the equity shares in a class	S.314 CA 2014		Staff	1 Jul 15
	Disclose the name and registered office of each undertaking (or the principal place of business and the legal form of undertaking)	S.314 CA 2014		Staff	1 Jul 15
	Disclose the aggregate amount of net assets of each subsidiary, and the profit or loss of the undertaking for the year	S.314 CA 2014		Staff	1 Jul 15
	If an exemption is being availed ensure appropriate on the basis of consolidation	S.315 CA 2014			
	If no disclosure made ensure that additional information is annexed to the annual return	S.316 CA 2014		Staff	1 Jul 15
	All listed investments to be identified separately (how much of any amount so ascribable is ascribable to investments as respects which there has been granted a listing on a recognised stock exchange and how much to other listed investments)	Sch 3 Part IV S.50.1 CA 2014		Staff	1 Jul 15
	Ensure the market price of any listed investments are disclosed	Sch 3 Part IV S.50.2 CA 2014		Staff	1 Jul 15
	Intangible Fixed Asset Note				
	Disclose any amounts expended on R&D in the financial year and any amount committed in respect of R&D in subsequent years	Sch 3 Part IV S.66.4 CA 2014		Staff	1 Jul 15
	Balances brought forward, additions, amortisation charge, disposals and closing balances to be disclosed along with movements in prior periods if applicable.	S 53 FRS 10		Staff	1 Jul 15
	In cases where a company has incurred goodwill during the period on the acquisition of another company ensure appropriate disclosure are made in terms of the fair value of assets and liabilities purchased and consideration paid	Sch 3 Part IV S.20 CA 2014		Staff	1 Jul 15
	Stocks				
	Ensure Stock is disclosed under three headings namely raw materials, work in progress and finished goods	SSAP 9		Staff	1 Jul 15
	Ensure disclosure made of the fact that in the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts	Sch 3 Part III S.26 CA 2014/SSAP 9		Staff	1 Jul 15
	Debtors	As above		Staff	1 Jul 15
	Related party amounts to be disclosed separately	FRS 8		Staff	1 Jul 15
	Amounts due after more than one year to be disclosed separately				
	Creditors				
	Ensure split has been made of tax heads i.e. VAT, PAYE, Corporation Tax and PRSI	Cha 4 Income Tax Act 1967		Staff	1 Jul 15
	Consider the need for any disclosure regarding stocks purchased during the period which were subject to Reservation of Title clauses			Staff	1 Jul 15
	Related party amounts to be disclosed separately	FRS 8		Staff	1 Jul 15
	Leases				
	Ensure lease repayment schedules are disclosed appropriately (< 1 year, 1-2 years, 2-5 years & > 5 year)	S 52 SSAP 21		Staff	1 Jul 15
	Amount of any commitments existing at the balance sheet date in respect of finance leases which have been entered into but whose inception occurs after the year end.	S 54 SSAP 21		Staff	1 Jul 15
	Reserves				
	Disclose opening reserves, profit for year and closing reserves	Sch 3 Part IV S.56 CA 2014		Staff	1 Jul 15
	Disclose prior year adjustment to note (if applicable)	FRS 3 & FRS 18		Staff	1 Jul 15
	Other Related party transactions			Staff	1 Jul 15
	See information above regarding disclosure requirements for Directors remuneration, personal guarantees and all other transactions during the period	As above		Staff	1 Jul 15
	For all other related party transactions disclose name, description of the relationship between the parties, description of transactions, amounts involved, amounts due or owed at the period end	Sch 3 Part IV S.67 CA 2014/FRS 8		Staff	1 Jul 15
	Those companies availing of exemptions under FRS 8 should disclose this fact in the Financial Statements	FRS 8		Staff	1 Jul 15
	Provisions, Contingent Liabilities & Assets				
	Ensure appropriate detail is included in disclosure in accordance with FRS 12	FRS 12		Staff	1 Jul 15
	Capital Commitments				
	Disclose the payments which co. is committed to make during the next year, analysed between those in which the commitment expires within that year, in the second to fifth years inclusive and over five years from the balance sheet date. showing separately the commitments in respect of leases of land and buildings and other operating leases	Sch 3 Part IV S.60 CA 2014 / S 56 SSAP 21		Staff	1 Jul 15
	Any other Capital Commitments requiring Disclosure				
	Information on Arrangements not included in the balance sheet				
	Disclose the nature and business purpose of an arrangements of the company that are not included in the balance sheet and the financial impact on the company	Sch 3 Part IV S.67 CA 2014/S 56 SSAP 21		Staff	1 Jul 15
	Foreign Currencies			Staff	1 Jul 15
	Where sums originally denominated in foreign currencies have been brought into account under any items shown in the balance sheet or profit and loss account the basis of translation and if different the functional currency of the company shall be stated	Sch 3 Part IV S.68 CA 2014		Staff	1 Jul 15
	Pension Note				
	Ensure note has been updated for any actuarial valuations, changes in the scheme etc. and is in accordance with FRS17 guidelines	FRS 17		Staff	1 Jul 15
	For defined benefit pension schemes, the nature of the scheme, the contributions paid during the year and the amount outstanding at year end should be disclosed	FRS 17 (75)		Staff	1 Jul 15
	Disclosure of Controlling Parties				
	Ensure disclosure is made of any controlling party	FRS 8		Staff	1 Jul 15
	APB Ethical Standard - Provisions Available to Small Entities				
	Ensure note has been included in the financial statements which indicates what other services the company engages the auditors Eg tax compliance, bookkeeping/accounts preparation	ES PASE		Staff	1 Jul 15
	Overall Assessment of the Financial Statements				
	The financial statements have been prepared appropriately in accordance with the requirements of the Companies Act 2014	S.289 CA 2014		Staff	1 Jul 15
	The financial statements give a true and fair view in accordance with applicable financial reporting framework	S.289 CA 2014		Staff	1 Jul 15
	Ensure note is included in Financial Statements indicating the date the financial statements were approved by the Directors			Staff	1 Jul 15

Conclusion

Based on work performed we are satisfied that all the correct disclosures have been made in the Financial

Name:	Staff	Accountant in Charge
Date	1-Jul-15	
Name	Partner	Reviewer
Date	1-Jul-15	